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Quarterly Summary of State and Local Tax Revenue

July—September 1980

Tax collections of State and local governments totaled \$224.9 billion during the 12 months ended with September 1980, an increase of 9.3 percent over the amount collected during the 12 months ended September 1979. State tax collections totaled \$139.9 billion, up 10.3 percent, during this period and local government taxes amounted to \$85.0 billion, an increase of 7.9 percent. Table A provides a summary by type of tax.

During the third quarter of calendar 1980, collections of State and local taxes amounted to \$51.9 billion. Compared to the

corresponding quarter of 1979, this is a rise of \$3.6 billion, or 7.4 percent. Table 1 shows amounts for the current quarter and prior quarters since 1975.

Table 3 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 3 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table A. Twelve-Month State and Local Tax Collections: September 1980 and 1979

Type of tax	Amount (in millions of dollars) 12 months ended with September		Percent change
	1980	1979	
Total.....	224,888	205,685	9.3
Property.....	67,986	63,912	6.4
Other than property.....	156,902	141,773	10.7
General sales and gross receipts.....	52,074	47,921	8.7
Motor fuel.....	9,809	9,878	-0.7
Tobacco product sales.....	3,896	3,806	2.4
Alcoholic beverage sales.....	2,635	2,553	3.2
Individual income.....	42,710	37,581	13.6
Corporation net income.....	13,703	12,429	10.3
Motor vehicle and operators' licenses....	5,820	5,470	6.4
All other.....	26,255	22,135	18.6

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INTRODUCTION

TAX COLLECTIONS ADJUSTED FOR SEASONAL VARIATION

State and local government taxes are subject to numerous influences which affect the level of collections from quarter to quarter. Included among these are factors which affect the long-term pattern of tax revenue, such as tax rate changes, adjustments by legislation or legal rulings in the coverage of particular taxes, the imposition of a specific tax by additional governments, or general economic growth.

Over shorter time spans, tax collections are influenced by the method of tax administration and collection, as well as by institutional factors. For example, the traditional payment of property taxes late in the calendar year is reflected in the significant jump of actual property tax revenue during the fourth quarter annually. Likewise, the existence of filing dates early in the calendar year is a factor in the collection pattern of individual income taxes.

Factors such as these result in the existence of repetitive intrayear fluctua-

tions in the collection pattern of particular taxes. Such seasonal fluctuations often make quarter-to-quarter comparisons of tax collection amounts difficult.

The process of seasonal adjustment is used to identify and remove such short-term systematic fluctuations from the quarterly figures. Long-term trend and cyclical movements, as well as irregular fluctuations, are left intact by the adjustment process. The comparison of tax collections in successive quarters is more meaningful, as the underlying long-term movement of the data are more easily observed. Similarly, any erratic or unusual short-term behavior in the tax collection pattern is more clearly revealed in the seasonally adjusted series, providing a basis for study of the causes of such behavior.

On a seasonally adjusted basis, State and local government tax collections amounted to \$57.1 billion during the third quarter of calendar 1980. This is a 3 percent increase over the \$55.5 billion collected during the previous quarter. Table B provides a summary of State and local tax collections adjusted to remove seasonal variation.

Table B. Seasonally Adjusted Tax Collections, Third Quarter 1980 and Prior Periods

Type of tax	Seasonally adjusted collections (millions of dollars)			Percentage change, tax collections in 3d quarter 1980 from--	
	1980		1979		
	3d quarter	2d quarter	3d quarter	2d quarter 1980	3d quarter 1979
Total.....	\$57,126	\$55,455	\$53,356	3.0	7.1
Property.....	17,075	16,254	16,778	5.1	1.7
Other than property.....	40,051	39,201	36,578	2.1	7.2
General sales and gross receipts.....	13,166	12,935	12,396	1.8	4.3
Individual income.....	10,978	10,688	10,031	2.7	9.4
Corporation net income.....	3,537	3,493	3,235	1.3	9.3
Motor fuel.....	2,347	2,405	2,365	-2.4	-0.8
Motor vehicle and operators' licenses	1,618	1,365	1,374	18.5	17.8
Other.....	8,405	8,315	7,177	1.1	17.1
BY LEVEL OF GOVERNMENT					
State.....	35,498	35,020	32,878	1.4	8.0
Local.....	21,585	20,668	20,422	4.4	5.7

Table 2 presents seasonally adjusted collections for selected taxes and groups of taxes on a quarterly basis since 1975, and also shows the quarter-to-quarter percentage change for each series over the same time period.

The method used to adjust data on tax collections for seasonal variation is the X-11Q variant of the Census Method II seasonal adjustment program. A complete description of this program can be found in The X-11 Variant of the Census Method II Seasonal Adjustment Program (U.S. Bureau of the Census, Technical Paper No. 15, revised 1967). Seasonal adjustment factors were developed from unadjusted data (actual tax collections) compiled in this survey from 1970 through third quarter 1980. These factors are presented in Appendix B for the period 1975 through 1980.

Seasonal factors are calculated for individual taxes and groups of taxes as well as for aggregates of State and local tax collections separately. Total adjusted tax collections are defined to equal the sum of the adjusted individual taxes and tax groups shown in Appendix B. State and local government totals are shown separately, but do not sum to National totals shown because of the method of adjustment used.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts

refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 11 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

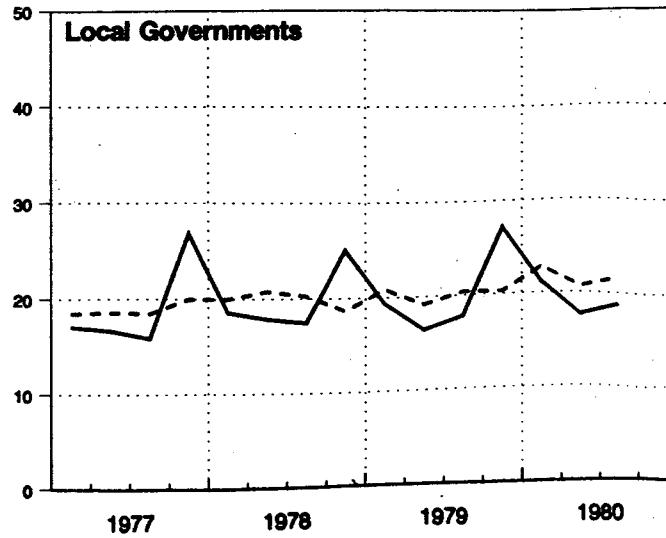
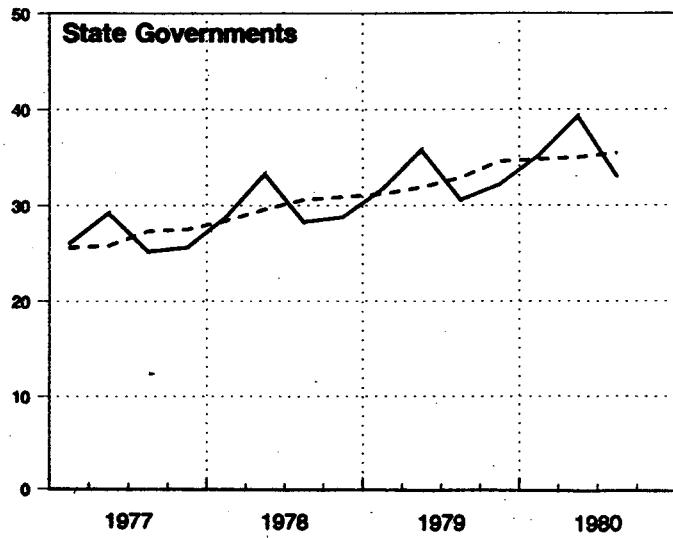
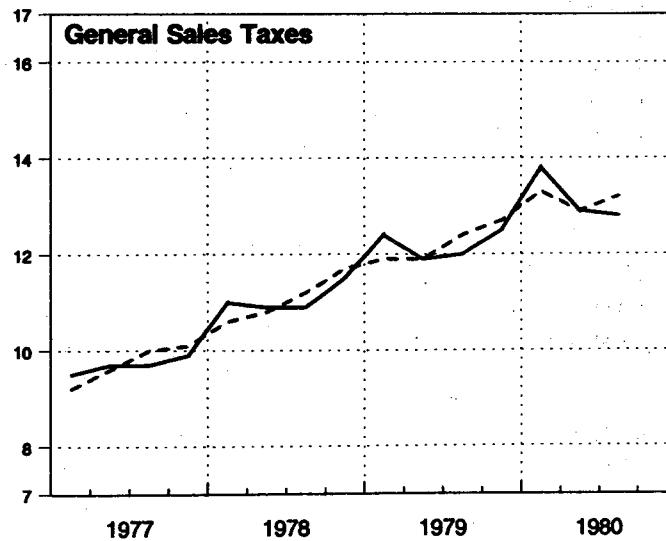
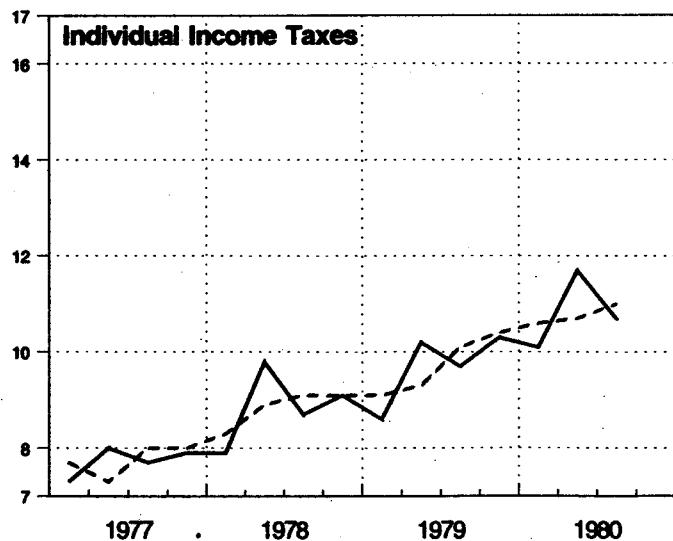
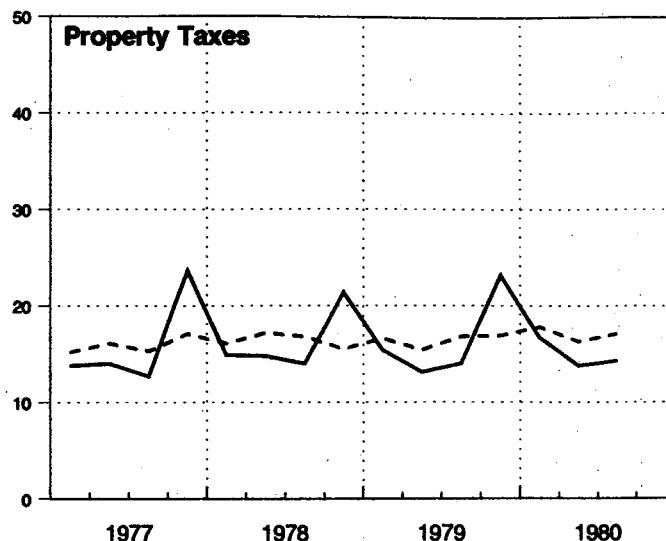
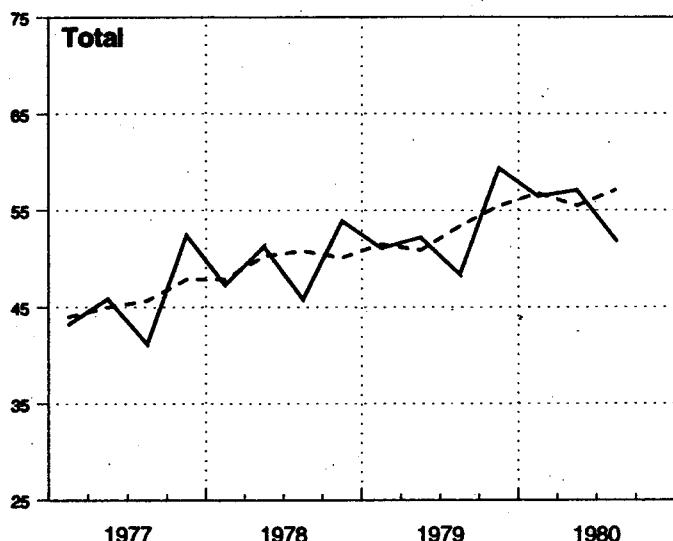
Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1979 and State Government Finances in 1979. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1978-79.

INTRODUCTION

**Quarterly Tax Collections
of State and Local Governments,
by Level of Government
and for Selected Types of Taxes:
1977 to 1980 (in Billions of Dollars)**

— Actual tax collections
- - - Seasonally-adjusted tax collections



Concurrent adjustment of seasonal factors is utilized in this survey. With each additional quarter of data, seasonal factors are calculated for the current quarter, and prior quarterly seasonal factors are revised as needed. Concurrent adjustment generally reduces the overall magnitude of the revisions to seasonal factors, in comparison to the once-a-year adjustment of seasonal factors utilized in other surveys.

In this survey, concurrent adjustment is particularly important because of the changing nature of the underlying data base. Seven of the nine component series of tax collections are comprised essentially of State government taxes. Changes in the reported amounts of tax collections by these respondents can occur. In addition, reporting discrepancies in the quarterly surveys often become evident when the amounts are compared to the Census Bureau's survey of fiscal year State government tax collections. Concurrent adjustment of the seasonal factors thus incorporates all changes in the underlying data base into the computation of seasonally adjusted statistics each quarter.

It should be emphasized that the method used to compute seasonal factors does not change from quarter-to quarter. Revisions result entirely from changes to the underlying data base or the addition of new data.

The seasonally adjusted statistics are considered final (subject to no further revision) after four years.

Property tax collections since the first quarter 1975, as shown in table 1, are estimated based upon information from a re-

vised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 78 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

For further information concerning seasonal adjustment of these data, contact David Kellerman, Governments Division, Bureau of the Census, Washington, D.C. 20233 (Area code 301/763-5121). Inquiries regarding other aspects of this report may be directed to Henry Wulf, Governments Division, Bureau of the Census, Washington, D.C. 20233 (Area code 301/763-7664).

QUARTERLY TAX REPORT

7

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Third Quarter of 1980 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income ¹	Motor vehicle and operators' licenses	All other
QUARTERS												
1980:												
3D QUARTER . . .	51 913	33 082	18 831	14 346	12 769	2 424	1 015	654	10 651	2 741	1 253	6 060
2D QUARTER . . .	57 064	39 349	17 715	13 754	12 934	2 397	998	668	11 669	2 885	1 527	8 232
1ST QUARTER . . .	56 450	35 224	21 226	16 658	13 835	2 405	928	671	10 059	2 404	1 906	6 585
1979:												
4TH QUARTER . . .	59 461	32 241	27 220	23 228	12 536	2 583	955	642	10 331	2 673	1 134	5 378
3D QUARTER . . .	48 357	30 602	17 755	14 028	12 022	2 443	983	619	9 696	2 507	1 065	4 994
2D QUARTER . . .	52 327	35 831	16 496	13 088	11 935	2 475	989	676	10 175	4 488	1 539	6 962
1ST QUARTER . . .	51 143	31 670	19 473	15 422	12 438	2 449	892	624	8 621	3 293	1 840	5 564
1978:												
4TH QUARTER . . .	53 858	28 780	25 078	21 374	11 526	2 511	942	634	9 089	2 141	1 026	4 615
3D QUARTER . . .	45 843	28 361	17 482	13 975	10 893	2 574	948	614	8 748	2 172	1 066	4 853
2D QUARTER . . .	51 257	33 313	17 944	14 776	10 896	2 418	991	630	9 798	3 837	1 513	6 398
1ST QUARTER . . .	47 347	28 767	18 580	14 869	10 984	2 277	899	586	7 870	2 987	1 754	5 121
1977:												
4TH QUARTER . . .	52 512	25 640	26 872	23 674	9 925	2 404	925	601	7 893	1 923	930	4 237
3D QUARTER . . .	41 169	25 246	15 923	12 687	9 653	2 445	955	577	7 650	1 964	952	4 286
2D QUARTER . . .	45 907	29 190	16 717	13 955	9 657	2 341	945	595	8 022	3 272	1 404	5 716
1ST QUARTER . . .	43 184	26 035	17 149	13 848	9 505	2 175	859	536	7 287	2 550	1 675	4 749
1976:												
4TH QUARTER . . .	47 674	22 962	24 712	21 762	8 803	2 276	883	576	7 161	1 602	838	3 773
3D QUARTER . . .	37 212	22 046	15 166	12 263	8 426	2 373	928	541	6 319	1 597	946	3 819
2D QUARTER . . .	41 587	26 498	15 089	12 672	8 547	2 265	926	576	7 309	2 769	1 246	5 277
1ST QUARTER . . .	38 671	22 968	15 703	12 887	8 517	2 052	860	542	5 962	2 057	1 722	4 072
1975:												
4TH QUARTER . . .	42 088	20 146	21 942	19 435	7 808	2 167	886	548	5 915	1 293	754	3 282
3D QUARTER . . .	33 131	19 288	13 843	11 338	7 272	2 226	913	521	5 529	1 173	874	3 285
2D QUARTER . . .	37 050	23 096	13 954	11 504	7 529	2 101	890	565	6 187	2 508	1 062	4 704
1ST QUARTER . . .	34 726	20 334	14 392	12 013	7 424	1 950	785	521	5 144	1 774	1 579	3 536
12 MONTHS ENDING												
SEPTEMBER 1980 . . .	224 888	139 896	84 992	67 986	52 074	9 809	3 896	2 635	42 710	13 703	5 820	26 255
JUNE 1980 . . .	221 332	137 416	83 916	67 668	51 327	9 828	3 864	2 600	41 755	13 469	5 632	15 190
MARCH 1980 . . .	216 595	133 898	82 697	67 002	50 328	9 906	3 855	2 608	40 261	13 072	5 644	23 920
DECEMBER 1979 . . .	211 288	130 344	80 944	65 766	48 931	9 950	3 819	2 561	38 823	12 961	5 578	22 898
SEPTEMBER 1979 . . .	205 685	126 883	78 802	63 912	47 921	9 878	3 806	2 555	37 581	12 429	5 470	22 135
JUNE 1979 . . .	203 171	124 642	78 529	63 859	46 792	10 009	3 771	2 548	36 633	12 094	5 471	21 994
MARCH 1979 . . .	202 101	122 124	79 977	65 547	45 753	9 952	3 773	2 502	36 256	11 443	5 445	21 430
DECEMBER 1978 . . .	198 305	119 221	79 084	64 994	44 299	9 780	3 780	2 464	35 505	11 137	5 359	20 987
SEPTEMBER 1978 . . .	196 959	116 081	80 878	67 294	42 698	9 673	3 763	2 431	34 309	10 919	5 263	20 609
JUNE 1978 . . .	192 285	112 966	79 319	66 006	41 458	9 544	3 770	2 394	33 211	10 711	5 149	20 042
MARCH 1978 . . .	186 935	108 843	78 092	65 185	40 219	9 467	3 724	2 359	21 435	10 146	5 040	19 360
DECEMBER 1977 . . .	182 772	106 111	76 661	64 164	38 740	9 365	3 684	2 309	30 852	9 709	4 961	18 988
SEPTEMBER 1977 . . .	177 934	103 433	74 501	62 252	37 618	9 237	3 642	2 284	30 120	9 388	4 869	18 524
JUNE 1977 . . .	173 977	100 233	73 744	61 828	36 391	9 165	3 615	2 248	28 789	9 021	4 863	18 057
MARCH 1977 . . .	169 657	97 541	72 116	60 545	35 281	9 089	3 596	2 229	28 076	8 518	4 705	17 618
DECEMBER 1976 . . .	165 144	94 474	70 670	59 584	34 293	8 966	3 597	2 236	26 751	8 025	4 752	16 941
SEPTEMBER 1976 . . .	159 558	91 658	67 900	57 257	33 298	8 857	3 600	2 207	25 505	7 716	4 668	16 450
JUNE 1976 . . .	155 477	88 900	66 577	56 332	32 144	8 710	3 585	2 187	24 715	7 293	4 596	15 916
MARCH 1976 . . .	150 940	85 498	65 442	55 164	31 126	8 546	3 549	2 176	23 593	7 031	4 412	15 243
DECEMBER 1975 . . .	146 995	82 864	64 131	54 290	30 033	8 444	3 474	2 155	22 775	6 748	4 269	14 807
SEPTEMBER 1975 . . .	143 415	81 265	62 150	52 440	29 431	8 395	3 430	2 125	22 188	6 723	4 224	14 459
JUNE 1975 . . .	141 375	80 045	61 330	51 792	29 075	8 317	3 355	2 095	21 703	6 759	4 167	14 112
MARCH 1975 . . .	138 611	78 413	60 198	50 860	28 673	8 277	3 339	2 084	20 891	6 418	4 155	13 914

Note: Because of rounding, detail may not add to total. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1978-79. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

^aRevised.^bLocal government collections are included with "Individual income."

QUARTERLY TAX REPORT

Table 2. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Third Quarter of 1980 and Prior Periods
(Data adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax							
		State ¹	Local ¹	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other	
AMOUNT (MILLIONS OF DOLLARS)											
QUARTERS											
1980:											
3D QUARTER	57 126	35 498	21 585	17 075	13 166	2 347	10 978	3 537	1 618	8 405	
2D QUARTER	55 455	35 020	20 668	16 254	12 935	2 405	10 688	3 493	1 365	8 315	
1ST QUARTER	56 809	34 777	22 786	17 751	13 252	2 495	10 627	3 115	1 406	8 163	
1979:											
4TH QUARTER	55 560	34 590	20 304	16 863	12 714	2 569	10 400	3 643	1 511	7 860	
3D QUARTER	53 356	32 878	20 422	16 778	12 396	2 365	10 031	3 235	1 374	7 177	
2D QUARTER	50 935	31 869	19 208	15 392	11 924	2 479	9 304	3 213	1 382	7 241	
1ST QUARTER	51 494	31 246	20 899	16 509	11 927	2 548	9 094	3 008	1 347	7 061	
1978:											
4TH QUARTER	50 088	30 889	18 693	15 471	11 689	2 499	9 152	2 914	1 380	6 983	
3D QUARTER	50 810	30 539	20 207	16 813	11 236	2 483	9 099	2 813	1 374	6 992	
2D QUARTER	50 256	29 578	20 793	17 236	10 856	2 417	8 924	2 744	1 370	6 709	
1ST QUARTER	47 888	28 354	19 976	16 073	10 563	2 383	8 285	2 728	1 263	6 593	
1977:											
4TH QUARTER	47 873	27 542	20 014	17 066	10 059	2 392	7 955	2 611	1 276	6 514	
3D QUARTER	45 772	27 266	18 477	15 296	9 966	2 350	8 012	2 559	1 222	6 367	
2D QUARTER	44 989	25 861	18 629	16 155	9 579	2 333	7 266	2 332	1 291	6 033	
1ST QUARTER	43 983	25 620	18 542	15 206	9 181	2 295	7 652	2 334	1 178	6 137	
1976:											
4TH QUARTER	43 262	24 688	18 371	15 577	8 914	2 261	7 238	2 165	1 178	5 929	
3D QUARTER	41 535	23 925	17 639	14 744	8 705	2 274	6 664	2 104	1 220	5 824	
2D QUARTER	40 589	23 403	17 251	14 599	8 436	2 250	6 583	1 960	1 160	5 601	
1ST QUARTER	39 614	22 538	17 055	14 408	8 276	2 181	6 220	1 891	1 181	5 457	
1975:											
4TH QUARTER	38 093	21 706	16 322	13 831	7 890	2 151	6 024	1 742	1 089	5 366	
3D QUARTER	37 035	21 063	16 038	13 539	7 524	2 129	5 879	1 567	1 137	5 260	
2D QUARTER	36 053	20 311	15 906	13 281	7 391	2 082	5 517	1 757	999	5 026	
1ST QUARTER	35 801	19 878	15 882	13 614	7 256	2 083	5 335	1 637	1 056	4 820	
PERCENT CHANGE FROM PREVIOUS QUARTER											
1980:											
3D QUARTER	3.0	1.4	4.4	5.1	1.8	-2.4	2.7	1.3	18.5	1.1	
2D QUARTER	-2.4	0.7	-9.3	-8.4	-2.4	-3.6	0.6	12.1	-2.9	1.9	
1ST QUARTER	2.2	0.5	12.2	5.3	4.2	-2.9	2.2	-14.5	-7.0	3.9	
1979:											
4TH QUARTER	4.1	5.2	-0.6	0.5	2.6	8.6	3.7	12.6	10.0	9.5	
3D QUARTER	4.8	3.2	6.3	9.0	4.0	-4.6	7.8	0.7	-0.5	-0.9	
2D QUARTER	-1.1	2.0	-8.1	-6.8	-	-2.7	2.3	6.8	2.6	2.5	
1ST QUARTER	2.8	1.2	11.8	6.7	2.0	2.0	-0.6	3.2	-2.4	1.1	
1978:											
4TH QUARTER	-1.4	1.1	-7.5	-8.0	4.0	0.7	0.6	3.6	0.4	-0.1	
3D QUARTER	1.1	3.3	-2.8	-2.5	3.5	2.7	2.0	2.5	0.3	4.2	
2D QUARTER	4.9	4.3	4.1	7.2	2.8	1.4	7.7	0.6	8.4	1.8	
1ST QUARTER	-	3.0	-0.2	-5.8	5.0	-0.4	4.2	4.5	-1.0	1.2	
1977:											
4TH QUARTER	4.6	1.0	8.3	11.6	0.9	1.8	-0.7	2.0	4.4	2.3	
3D QUARTER	1.7	5.4	-0.8	-5.3	4.0	0.8	10.3	9.7	-5.3	5.5	
2D QUARTER	2.3	0.9	0.5	6.2	4.3	1.6	-5.1	-0.1	9.6	-1.7	
1ST QUARTER	1.7	3.8	0.2	-2.4	3.0	1.5	5.7	7.8	0.1	3.5	
1976:											
4TH QUARTER	4.2	3.2	4.1	5.6	2.4	-0.6	8.6	2.9	-3.4	1.7	
3D QUARTER	2.3	2.2	2.2	1.0	3.2	1.1	1.2	7.4	5.1	4.0	
2D QUARTER	2.5	3.8	1.1	1.3	1.9	3.1	5.8	3.6	-1.8	2.6	
1ST QUARTER	4.0	3.8	4.5	4.2	4.9	1.4	3.2	8.5	8.5	1.7	
1975:											
4TH QUARTER	2.9	3.1	1.8	2.2	4.9	1.1	2.5	11.2	-4.2	2.0	
3D QUARTER	2.7	3.7	0.8	1.9	1.8	2.2	6.6	-10.8	13.8	4.6	
2D QUARTER	0.7	2.1	0.2	-2.4	1.9	-	3.4	7.4	-5.4	4.3	
1ST QUARTER	2.3	-0.8	7.4	9.2	-0.1	-0.9	-2.6	-4.3	0.6	-2.0	

- Represents zero or rounds to zero.

¹Total tax collections are obtained by summing the seasonally adjusted collections by type of tax. State and local government adjusted tax collections, when summed, differ slightly from the totals shown. This results from differences in the level of precision used during computation as well as from the seasonal adjustment method applied.

QUARTERLY TAX REPORT

9

Table 3. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1980 and Prior Periods

(Dollar amounts in millions)

Area	Area popula-tion, 1977 ¹	Collections, 12 months ended September			Area	Area popula-tion, 1977 ¹	Collections, 12 months ended September		
		1980	1979	Percent change			1980	1979	Percent change
ALABAMA									
JEFFERSON COUNTY	652 700	91.8	84.5	8.6	POLK COUNTY	300 900	157.0	87.8	+78.8
MOBILE COUNTY	347 100	31.1	30.1	3.3	KANSAS				
ARIZONA									
MARICOPA COUNTY	1 243 200	366.7	376.0	-2.5	SEDWICK COUNTY	351 200	128.2	126.0	1.8
PIMA COUNTY	453 900	163.7	161.2	1.6	KENTUCKY				
ARKANSAS									
PULASKI COUNTY	319 600	67.6	58.2	16.2	JEFFERSON COUNTY	689 100	135.7	133.8	1.4
CALIFORNIA									
ALAMEDA COUNTY	1 095 400	247.6	251.8	-1.7	LOUISIANA				
CONTRA COSTA COUNTY	597 900	149.7	118.3	+26.5	EAST BATON ROUGE PARISH	316 300	37.8	33.6	12.5
FRESNO COUNTY	462 500	126.1	113.2	11.4	JEFFERSON PARISH	407 100	56.2	48.7	15.4
KERN COUNTY	354 300	152.0	135.1	12.5	ORLEANS PARISH	562 000	81.9	70.9	15.5
LOS ANGELES COUNTY	7 004 400	1 751.9	1 704.6	2.8	MARYLAND				
MONTEREY COUNTY	271 500	64.5	68.1	-5.3	ANNE ARUNDEL COUNTY	348 800	91.4	61.5	+48.6
ORANGE COUNTY	1 755 600	532.1	505.7	5.2	BALTIMORE CITY	830 500	217.9	237.6	-8.3
RIVERSIDE COUNTY	543 000	168.0	144.7	16.1	BALTIMORE COUNTY	645 700	183.0	174.1	5.1
SACRAMENTO COUNTY	702 800	148.5	132.9	11.7	MONTGOMERY COUNTY	577 400	296.5	302.4	-2.0
SAN BERNARDINO COUNTY	712 500	189.6	170.0	11.5	PRINCE GEORGES COUNTY	675 500	255.1	199.1	+26.1
SAN DIEGO COUNTY	1 623 400	386.3	391.7	-1.4	MASSACHUSETTS				
SAN FRANCISCO COUNTY	665 000	209.7	203.3	2.8	BRISTOL COUNTY	464 100	187.3	198.5	-5.6
SAN JOAQUIN COUNTY	301 800	81.9	75.2	8.9	ESSEX COUNTY	625 200	347.9	341.7	1.8
SAN MATEO COUNTY	581 200	192.9	188.1	2.6	HAMPDEN COUNTY	460 100	172.9	185.3	-6.7
SANTA BARBARA COUNTY	286 300	77.4	78.4	-1.3	MIDDLESEX COUNTY	1 397 100	866.6	833.1	4.0
SANTA CLARA COUNTY	1 198 900	359.0	328.1	9.4	NORFOLK COUNTY	619 100	395.9	382.9	3.4
VENTURA COUNTY	452 500	(NA)	(NA)	(NA)	PLYMOUTH COUNTY	383 700	202.1	214.7	-5.9
COLORADO					SUFFOLK COUNTY	713 600	471.8	491.5	-4.0
DENVER COUNTY	481 500	190.8	187.3	1.9	WORCESTER COUNTY	648 200	249.5	249.1	.2
EL PASO COUNTY	279 700	79.2	73.0	8.5	MICHIGAN				
JEFFERSON COUNTY	324 400	147.0	130.6	12.7	GENESEE COUNTY	445 800	208.7	179.6	16.2
CONNECTICUT					INGHAM COUNTY	268 800	116.3	108.9	6.8
FAIRFIELD COUNTY	801 500	478.3	453.9	5.4	KENT COUNTY	425 900	155.6	133.3	16.7
HARTFORD COUNTY	819 700	395.2	387.2	2.1	MACOMB COUNTY	670 600	361.0	308.2	17.1
NEW HAVEN COUNTY	763 000	351.5	324.8	8.2	OAKLAND COUNTY	967 100	605.2	537.0	12.7
DELAWARE					WASHTENAW COUNTY	248 100	171.4	151.3	13.3
NEW CASTLE COUNTY	401 200	87.2	77.3	12.8	WAYNE COUNTY	2 477 900	1 006.1	957.1	5.1
DISTRICT OF COLUMBIA					MINNESOTA				
WASHINGTON, D.C.	702 000	218.8	212.3	3.1	HENNEPIN COUNTY	916 500	446.7	457.6	-2.4
FLORIDA					RAMSEY COUNTY	456 600	175.0	174.3	.4
BROWARD COUNTY	850 800	277.8	273.9	1.4	MISSOURI				
DADE COUNTY	1 466 800	499.7	478.0	4.5	JACKSON COUNTY	617 900	25.5	24.1	5.8
DUVAL COUNTY	564 600	106.1	105.4	.7	ST LOUIS CITY	516 700	314.2	316.2	-7.6
HILLSBOROUGH COUNTY	581 300	145.8	130.9	11.4	ST LOUIS COUNTY	984 700	88.1	84.9	3.8
ORANGE COUNTY	409 700	109.6	107.9	1.6	NEBRASKA				
PALM BEACH COUNTY	470 200	192.5	179.5	7.2	DOUGLAS COUNTY	415 000	165.9	154.6	7.3
PINELLAS COUNTY	649 400	147.5	132.3	11.5	NEVADA				
POLK COUNTY	278 300	59.4	58.4	1.7	CLARK COUNTY	343 400	108.2	112.1	-3.5
GEORGIA					NEW JERSEY				
DE KALB COUNTY	453 800	124.2	120.8	2.8	BERGEN COUNTY	870 100	500.7	478.9	4.6
FULTON COUNTY	571 000	286.1	263.0	8.8	BURLINGTON COUNTY	352 400	136.4	133.4	2.2
HAWAII					CAMDEN COUNTY	475 300	201.5	196.0	2.6
HONOLULU COUNTY	718 400	154.3	139.6	10.5	ESSEX COUNTY	872 100	430.8	421.2	2.3
ILLINOIS					HUDSON COUNTY	572 900	221.8	220.5	.6
COOK COUNTY	344 400	1 692.7	1 878.9	2-9.9	MERCER COUNTY	318 700	159.7	151.2	5.6
DU PAGE COUNTY	558 000	321.2	311.7	3.0	MIDDLESEX COUNTY	592 700	304.8	296.9	2.7
KANE COUNTY	270 300	69.5	98.8	-29.7	MONMOUTH COUNTY	492 800	255.6	245.6	4.1
LAKE COUNTY	406 000	332.8	222.4	49.6	MORRIS COUNTY	394 500	249.0	242.8	2.6
ST CLAIR COUNTY	284 000	41.2	46.6	-11.6	OCEAN COUNTY	308 500	173.5	163.7	6.0
WILL COUNTY	298 900	120.8	122.6	-1.5	PASSAIC COUNTY	449 000	192.3	180.1	6.8
INDIANA					UNION COUNTY	516 300	266.0	272.7	-2.5
ALLEN COUNTY	286 700	81.3	76.4	6.4	See footnotes at end of table.				
LAKE COUNTY	545 500	245.9	156.5	57.1					
MARION COUNTY	775 300	221.1	228.3	-3.2					

QUARTERLY TAX REPORT

Table 3. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1980
and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popula- tion, 1977 ¹	Collections, 12 months ended September			Area	Area popula- tion, 1977 ¹	Collections, 12 months ended September							
		1980	1979	Percent change			1980	1979	Percent change					
NEW MEXICO														
BERNALILLO COUNTY	364 800	78.0	69.1	12.9	PENNSYLVANIA--CONTINUED									
NEW YORK														
ALBANY COUNTY	286 300	114.7	103.5	10.8	LUZERNE COUNTY	343 900	54.4	50.6	7.5					
ERIE COUNTY	1 083 000	536.1	507.7	5.6	MONTGOMERY COUNTY	633 200	259.3	257.5	.7					
MONROE COUNTY	708 500	316.6	315.8	.3	PHILADELPHIA COUNTY	1 817 100	353.9	351.1	.8					
NASSAU COUNTY	1 396 600	1 132.5	1 140.9	-.7	WESTMORELAND COUNTY	381 400	86.2	79.7	8.2					
NEW YORK CITY	7 453 600	3 251.9	2 865.2	13.5	YORK COUNTY	288 600	62.6	54.2	15.5					
ONEIDA COUNTY	264 700	90.1	91.6	-1.6	RHODE ISLAND									
ONONDAGA COUNTY	475 300	167.2	157.3	6.3	PROVIDENCE COUNTY	568 300	213.3	221.5	-3.7					
SUFFOLK COUNTY	1 278 700	948.1	942.8	.6	SOUTH CAROLINA									
WESTCHESTER COUNTY	878 100	714.7	692.2	3.3	CHARLESTON COUNTY	260 200	57.3	50.9	12.6					
NORTH CAROLINA														
GUILFORD COUNTY	302 900	87.1	75.4	15.5	GREENVILLE COUNTY	267 400	59.4	53.5	11.0					
MECKLENBURG COUNTY	377 000	128.7	109.4	17.6	RICHLAND COUNTY	250 800	59.8	51.4	16.3					
WAKE COUNTY	269 500	66.6	73.9	-9.9	TENNESSEE									
OHIO														
CUYAHOGA COUNTY	1 578 500	633.1	567.8	11.5	DAVIDSON COUNTY	454 900	103.6	100.3	3.3					
FRANKLIN COUNTY	859 500	249.2	271.4	-8.2	HAMILTON COUNTY	262 600	64.1	61.4	4.4					
HAMILTON COUNTY	879 700	292.1	312.5	-6.5	KNOX COUNTY	295 500	59.9	56.3	6.4					
LORAIN COUNTY	266 400	83.5	73.1	14.2	SHELBY COUNTY	744 200	167.5	170.4	-1.7					
LUCAS COUNTY	479 700	156.5	131.1	19.4	TEXAS									
MAHONING COUNTY	289 600	75.0	62.5	20.0	BEXAR COUNTY	918 900	165.1	163.1	1.2					
MONTGOMERY COUNTY	582 700	185.0	177.1	4.5	DALLAS COUNTY	1 423 600	551.9	517.0	6.8					
STARK COUNTY	377 200	97.5	86.3	13.0	EL PASO COUNTY	425 200	85.2	78.0	9.2					
SUMMIT COUNTY	535 000	143.3	143.6	-.2	HARRIS COUNTY	2 044 400	969.4	846.8	14.5					
OKLAHOMA														
OKLAHOMA COUNTY	543 800	108.9	103.6	5.1	TARRANT COUNTY	753 400	168.5	185.3	-9.1					
TULSA COUNTY	422 800	106.3	109.9	-3.3	TRAVIS COUNTY	375 400	115.2	108.9	5.8					
OREGON					UTAH									
MULTNOMAH COUNTY	549 900	233.4	251.9	-7.3	SALT LAKE COUNTY	524 700	171.2	153.5	11.5					
PENNSYLVANIA														
ALLEGHENY COUNTY	1 501 400	506.3	426.0	18.8	VIRGINIA									
BERKS COUNTY	305 900	66.2	63.9	3.6	FAIRFAX COUNTY	525 500	290.3	252.4	15.0					
BUCKS COUNTY	468 600	175.7	159.3	10.3	NORFOLK CITY	276 000	45.8	45.9	-.2					
CHESTER COUNTY	296 800	68.1	62.2	9.5	WASHINGTON									
DELAWARE COUNTY	586 400	162.0	161.2	.5	KING COUNTY	1 153 000	361.8	373.0	-3.0					
ERIE COUNTY	275 000	80.7	66.4	21.5	PIERCE COUNTY	420 500	100.9	112.0	-9.9					
LANCASTER COUNTY	345 200	47.2	45.5	3.7	SNOHOMISH COUNTY	268 600	72.9	73.3	-.5					
LEHIGH COUNTY	265 300	81.9	82.7	-1.0	SPOKANE COUNTY	310 700	73.5	74.0	-.7					

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are estimates from the Bureau of the Census, Current Population Reports.²Reflects change in collection cycle.

Table 4. Collections of Selected State Taxes, Third Quarter of 1980 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	3d quarter 1980 (thousand dollars)	12-month periods			3d quarter 1980 (thousand dollars)	12-month periods		
		Year ended Sept. 1980 (thousand dollars)	Percent change from--			Year ended Sept. 1980 (thousand dollars)	Percent change from--	
			Year ended June 1980	Year ended Sept. 1979		Year ended June 1980	Year ended Sept. 1979	
UNITED STATES: TOTAL ²	33 082 028	139 895 832	1.7	10.2	10 575 931	43 740 195	1.2	5.7
ALABAMA	474 917	1 857 298	2.5	6.0	142 798	577 089	.8	5.4
ALASKA	461 281	1 670 573	16.4	72.0	(X)	(X)	(X)	(X)
ARIZONA	403 218	1 689 833	1.9	8.1	189 623	811 332	-.4	10.7
ARKANSAS	291 422	1 174 610	1.4	15.0	99 102	375 561	1.0	6.4
CALIFORNIA	5 011 131	19 862 540	2.7	17.4	1 708 304	6 773 541	1.2	13.3
COLORADO	405 985	1 491 763	.7	2.9	129 982	527 577	-2.4	.2
CONNECTICUT	390 921	1 861 513	1.9	8.1	218 159	824 237	2.6	9.5
DELAWARE	123 752	539 467	3.8	10.8	(X)	(X)	(X)	(X)
FLORIDA	1 143 325	4 866 683	1.2	10.3	543 678	2 278 832	1.2	13.1
GEORGIA	706 786	2 782 601	2.4	10.6	243 650	951 737	2.1	5.6
HAWAII..	265 849	1 035 134	3.7	14.1	132 180	516 564	3.7	15.7
IDAHO.	115 753	496 271	1.0	3.9	36 013	137 059	-.1	4.0
ILLINOIS	1 793 475	7 203 787	1.8	11.3	597 009	2 376 515	-.1	4.7
INDIANA	657 067	2 662 334	-2.0	-2.0	334 792	1 339 991	-1.0	1.7
IOWA	389 982	1 776 357	2.9	8.3	123 829	538 464	11.9	26.2
KANSAS	309 725	1 311 119	3.2	9.8	111 044	429 598	2.7	8.3
KENTUCKY	492 185	2 202 576	2.7	7.7	152 264	624 444	2.8	6.0
LOUISIANA	631 567	2 477 111	4.0	12.2	204 762	769 195	4.0	12.4
MAINE.	161 793	639 770	3.3	14.0	60 617	217 243	1.5	8.1
MARYLAND	500 495	2 777 173	.5	3.7	117 743	716 054	.5	1.6
MASSACHUSETTS.	824 078	4 048 391	3.1	14.2	164 244	758 637	1.7	4.7
MICHIGAN	1 547 786	5 972 470	-1.3	-1.3	425 197	1 706 734	-1.9	.2
MINNESOTA.	825 299	3 214 459	.1	.5	177 709	663 324	2.0	6.9
MISSISSIPPI.	323 370	1 287 080	2.9	8.9	177 648	687 522	2.2	10.1
MISSOURI	484 645	2 086 031	-.4	1.4	193 171	778 269	-1.8	-2.5
MONTANA	102 386	452 253	.8	12.8	(X)	(X)	(X)	(X)
NEBRASKA	193 030	817 672	.1	6.7	60 409	273 107	-1.4	5.0
NEVADA	115 650	484 451	1.6	4.9	47 656	183 384	.3	5.3
NEW HAMPSHIRE.	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
NEW JERSEY	943 576	4 163 380	1.8	10.0	310 384	1 192 097	1.0	6.3
NEW MEXICO	267 673	971 055	5.2	11.5	109 161	412 616	3.3	10.7
NEW YORK	3 064 320	13 329 027	-.5	12.1	739 173	2 973 045	1.5	10.5
NORTH CAROLINA	797 388	3 252 808	1.4	8.4	176 352	699 325	.8	5.7
NORTH DAKOTA	87 592	384 479	3.7	16.3	30 693	124 101	.1	10.6
OHIO	1 044 252	4 799 879	.8	4.8	367 731	1 442 872	-.2	-.1
OKLAHOMA	534 545	1 921 684	8.1	24.3	90 866	330 671	4.1	15.8
OREGON	354 185	1 470 263	1.0	3.2	(X)	(X)	(X)	(X)
PENNSYLVANIA	1 370 596	7 308 081	.9	5.8	397 562	2 017 119	1.1	5.7
RHODE ISLAND	129 057	563 813	2.4	4.0	43 943	171 104	.8	5.6
SOUTH CAROLINA	459 441	1 720 289	2.4	11.0	153 855	586 336	1.7	9.3
SOUTH DAKOTA	70 955	280 184	3.7	12.5	41 822	153 977	4.6	15.5
TENNESSEE.	483 583	1 912 192	.9	3.0	254 907	987 593	.6	3.4
TEXAS	1 740 593	6 933 317	3.6	20.9	681 335	2 578 509	3.3	17.6
UTAH	188 439	788 772	.4	8.8	82 174	324 117	-.2	7.4
VERMONT.	67 314	272 061	2.2	.1	9 786	41 432	1.5	7.5
VIRGINIA	706 398	2 819 245	2.4	8.8	154 015	604 306	1.6	11.7
WASHINGTON	423 407	2 943 394	1.1	7.6	192 448	1 637 900	1.2	6.8
WEST VIRGINIA.	296 087	1 221 598	1.0	6.2	147 623	601 228	2.2	7.3
WISCONSIN.	631 296	3 390 602	.7	5.3	153 435	853 106	-.1	9.9
WYOMING.	217 717	439 761	11.7	14.4	47 083	172 731	5.9	13.3
EXHIBIT: DISTRICT OF COLUMBIA ²	372 758	933 769	3.6	6.7	54 857	196 566	4.2	14.1

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 4. Collections of Selected State Taxes, Third Quarter of 1980 and Prior Periods—Continued

State	Motor fuel sales				Tobacco product sales			
	3d quarter 1980 (thousand dollars)	12-month periods			3d quarter 1980 (thousand dollars)	12-month periods		
		Year ended Sept. 1980 (thousand dollars)	Percent change from--	Year ended June 1980	Year ended Sept. 1979	Year ended Sept. 1980 (thousand dollars)	Percent change from--	
UNITED STATES, TOTAL ²	2 394 958	9 699 842	-.5	-1.2	982 349	3 764 493	.9	2.5
ALABAMA	47 065	172 921	2.9	-.8	17 383	56 438	5.8	8.4
ALASKA	6 117	25 117	-3.3	13.0	1 175	4 304	.7	-1.1
ARIZONA	30 445	122 434	.4	-2.5	9 512	39 465	-1.0	2.5
ARKANSAS	33 841	135 566	-.4	5.8	13 607	50 747	2.0	3.6
CALIFORNIA	213 934	848 981	-.6	-4.4	69 737	261 685	-2.7	-3.5
COLORADO	28 373	109 672	-1.9	-1.4	10 091	36 301	3.4	6.0
CONNECTICUT	37 892	151 239	-1.3	-6.4	19 401	76 160	-.5	1.2
DELAWARE	6 618	29 756	1.5	-.3	3 132	12 539	4.5	6.4
FLORIDA	100 967	416 488	-.2	-2.3	63 604	259 389	1.4	6.9
GEORGIA	87 646	333 330	.9	18.1	17 359	80 641	.5	-.1
HAWAII	8 777	34 681	-.3	-1.3	3 434	13 048	2.3	6.8
IDAHO	13 165	51 808	-2.0	-7.9	2 259	8 136	1.4	1.9
ILLINOIS	87 335	375 037	-3.4	-9.2	48 217	181 262	2.6	.9
INDIANA	66 196	254 795	-.5	-6.4	24 097	83 755	3.2	2.8
IOWA	40 117	166 152	-.8	2.1	12 639	46 915	.8	.3
KANSAS	30 001	118 337	-.5	-5.8	8 675	33 025	1.1	2.8
KENTUCKY	40 569	185 064	-1.3	-2.2	5 177	21 508	.1	-1.8
LOUISIANA	47 692	186 744	-.4	-2.5	16 022	61 807	1.4	4.1
MAINE	14 049	50 833	-1.6	-8.1	6 755	24 405	1.0	2.5
MARYLAND	46 095	184 748	-1.0	-5.5	18 463	59 259	13.0	11.5
MASSACHUSETTS	38 616	215 097	1.4	-.7	28 698	142 302	-1.2	-.3
MICHIGAN	116 683	473 594	-3.9	-6.7	37 285	140 366	.1	.1
MINNESOTA	63 156	213 706	3.7	.4	23 529	87 080	.6	1.3
MISSISSIPPI	27 879	124 926	1.3	5.0	8 874	33 759	1.6	3.8
MISSOURI	50 522	195 372	-3.8	-12.0	16 185	61 283	-	1.1
MONTANA	14 163	54 774	3.1	16.3	3 077	11 652	4.3	5.4
NEBRASKA	25 702	101 368	-2.5	-.7	5 473	22 215	-1.2	-.4
NEVADA	9 452	34 842	.6	1.4	3 321	12 269	1.9	-2.6
NEW HAMPSHIRE	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
NEW JERSEY	70 929	282 875	-1.9	-7.5	45 826	173 309	1.6	1.8
NEW MEXICO	19 593	71 713	2.4	1.1	3 879	14 702	1.4	5.4
NEW YORK	120 076	460 810	2.2	-.7	88 232	334 072	.6	1.3
NORTH CAROLINA	72 820	289 418	-2.0	-6.7	4 863	18 141	-.6	-1.8
NORTH DAKOTA	7 883	32 909	-1.7	-1.7	2 548	9 554	-.6	5.1
OHIO	97 127	391 073	-1.5	-6.0	54 944	209 385	.7	2.4
OKLAHOMA	33 352	130 707	.2	-1.3	20 711	77 258	.9	34.3
OREGON	24 573	92 123	-.8	-6.2	8 254	28 967	-2.8	-10.0
PENNSYLVANIA	146 972	592 950	3.0	13.7	65 269	253 181	.3	1.0
RHODE ISLAND	10 335	39 723	1.2	-1.5	6 553	24 816	1.9	2.3
SOUTH CAROLINA	44 992	175 337	1.1	3.8	7 725	28 735	2.2	4.5
SOUTH DAKOTA	14 784	44 842	7.6	15.0	2 859	10 670	.8	11.6
TENNESSEE	54 502	222 593	-1.8	-4.5	19 925	75 283	2.0	4.3
TEXAS	119 290	506 119	.1	9.5	85 047	326 041	-.8	5.4
UTAH	17 069	73 798	-.4	.9	2 874	10 398	1.6	18.4
VERMONT	4 587	22 062	1.5	-6.5	2 589	9 662	.6	2.5
VIRGINIA	61 716	277 433	-1.3	-2.6	4 867	17 683	2.0	2.4
WASHINGTON	60 931	250 866	-1.5	2.3	16 868	64 493	1.2	-1.5
WEST VIRGINIA	23 544	101 766	.3	-3.9	10 186	37 809	1.5	2.4
WISCONSIN	38 162	185 910	-5.2	2.5	22 679	87 234	.3	1.0
WYOMING	8 154	39 649	-.7	-.5	1 470	5 606	2.5	6.1
EXHIBIT: DISTRICT OF COLUMBIA ²	4 046	18 044	-4.5	-14.6	3 065	10 962	.7	-1.0

See footnotes at end of table.

Table 4. Collections of Selected States Taxes, Third Quarter of 1980 and Prior Periods—Continued

State	Alcoholic beverage sales					Individual income				
	3d quarter 1980 (thousand dollars)	12-month periods			3d quarter 1980 (thousand dollars)	12-month periods			3d quarter 1980 (thousand dollars)	Percent change from--
		Year ended Sept. 1980 (thousand dollars)	Percent change from--	Year ended June 1980	Year ended Sept. 1979	Year ended Sept. 1980 (thousand dollars)	Percent change from--	Year ended June 1980	Year ended Sept. 1979	
UNITED STATES, TOTAL ²	616 528	2 494 989	1.4	3.6	9 645 565	38 265 786	2.4	14.3		
ALABAMA	22 951	87 493	5.2	9.1	117 923	396 570	2.7	8.5		
ALASKA	2 247	7 508	2.0	1.0	4 612	64 882	-35.1	-47.6		
ARIZONA	4 834	22 048	-2	3.8	88 809	309 042	7.7	8.3		
ARKANSAS	5 510	22 144	.5	7.7	73 034	326 959	3.3	36.5		
CALIFORNIA	35 127	139 882	.7	1.2	1 707 145	6 732 502	4.2	36.6		
COLORADO	5 906	23 504	-.5	-.3	167 493	488 039	5.1	6.1		
CONNECTICUT	6 693	26 369	6.0	8.6	2 327	101 614	.7	22.3		
DELAWARE	1 329	5 028	6.0	9.7	62 183	246 316	4.5	12.3		
FLORIDA	69 213	289 333	2.2	6.6	(X)	(X)	(X)	(X)		
GEORGIA	24 870	95 148	-1.4	3.1	252 247	907 532	4.1	18.3		
HAWAII	245	8 989	-30.6	-55.5	84 224	324 008	4.0	17.4		
IDAHO	1 604	7 410	-4.4	-.6	37 668	163 361	2.6	6.8		
ILLINOIS	19 579	76 830	.2	-.2	458 603	1 951 011	2.7	9.5		
INDIANA	9 406	34 571	1.6	-.7	145 608	533 512	-4.2	-13.4		
IOWA	2 967	14 895	-9.2	-9.6	140 711	595 081	-1.1	1.4		
KANSAS	8 307	31 098	5.3	28.1	87 661	352 442	4.9	15.2		
KENTUCKY	4 112	16 193	.8	3.2	141 652	539 650	6.7	19.8		
LOUISIANA	13 895	51 695	1.5	2.7	68 832	259 096	4.7	7.0		
MAINE	8 048	26 894	2.0	1.4	39 797	149 877	5.0	29.0		
MARYLAND	7 569	29 449	.8	2.1	198 285	1 098 771	.2	7.0		
MASSACHUSETTS	15 622	76 861	-4.8	-3.2	383 362	1 902 171	2.3	17.1		
MICHIGAN	24 753	90 258	4.6	6.1	565 811	1 916 626	-1.8	-1.5		
MINNESOTA	14 416	54 856	1.4	2.6	364 083	1 253 265	-8	-3.7		
MISSISSIPPI	8 991	31 061	7.3	6.0	42 440	151 109	2.6	-8.8		
MISSOURI	6 527	25 430	1.9	2.5	150 266	614 552	1.9	10.9		
MONTANA	3 065	14 019	-3.0	-3.5	31 861	136 216	.9	-6.2		
NEBRASKA	2 933	12 509	.7	4.0	62 896	239 137	1.4	7.4		
NEVADA	2 835	11 095	1.9	2.9	(X)	(X)	(X)	(X)		
NEW HAMPSHIRE	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
NEW JERSEY	13 691	56 818	2.4	3.8	254 508	1 029 985	2.5	14.7		
NEW MEXICO	2 184	7 963	3.2	4.8	29 644	51 087	9.1	-36.8		
NEW YORK	37 076	149 379	.5	.1	1 585 226	6 164 872	2.2	18.9		
NORTH CAROLINA	29 335	107 053	1.9	7.4	335 385	1 210 989	2.6	15.7		
NORTH DAKOTA	1 739	6 516	2.6	2.5	7 081	54 498	2.2	17.4		
OHIO	19 833	76 088	.7	1.4	217 580	1 026 546	-1.3	12.5		
OKLAHOMA	10 011	37 659	.9	2.4	114 804	389 132	7.6	14.0		
OREGON	2 709	10 179	-6	3.1	225 511	880 092	1.4	4.8		
PENNSYLVANIA	22 477	119 986	-.8	1.6	435 584	1 738 779	4.0	10.1		
RHODE ISLAND	2 213	7 857	5.9	4.7	45 461	158 907	3.1	-		
SOUTH CAROLINA	23 639	85 349	.3	1.9	162 421	519 577	5.0	20.4		
SOUTH DAKOTA	1 964	8 451	.3	7.4	(X)	(X)	(X)	(X)		
TENNESSEE	12 179	49 753	1.2	3.7	1 016	30 912	.4	17.6		
TEXAS	55 059	204 000	4.1	9.1	(X)	(X)	(X)	(X)		
UTAH	1 586	6 013	2.4	.1	70 112	268 217	1.1	11.5		
VERMONT	3 498	13 144	-.3	-13.6	23 872	86 830	4.4	2.0		
VIRGINIA	7 432	74 153	-3.0	2.6	301 083	1 139 511	3.3	14.8		
WASHINGTON	21 076	88 649	9.2	12.4	(X)	(X)	(X)	(X)		
WEST VIRGINIA	1 750	6 594	6.8	10.0	66 050	253 379	.4	10.5		
WISCONSIN	11 718	40 878	2.3	6.4	290 568	1 498 656	3.3	8.7		
WYOMING	355	1 384	-10.1	19.8	(X)	(X)	(X)	(X)		
EXHIBIT: DISTRICT OF COLUMBIA ²	1 836	7 857	-.1	-2.0	83 761	275 631	4.4	15.4		

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 4. Collections of Selected State Taxes, Third Quarter of 1980 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' license			
	3d quarter 1980 (thousand dollars)	12-month periods			3d quarter 1980 (thousand dollars)	12-month periods		
		Year ended Sept. 1980 (thousand dollars)	Percent change from--	Year ended June 1980		Year ended Sept. 1980 (thousand dollars)	Percent change from--	Year ended June 1980
UNITED STATES, TOTAL ¹	2 741 412	13 702 984	1.3	9.7	1 157 702	5 475 336	3.4	7.1
ALABAMA	30 642	109 238	3.5	8.6	2 944	45 914	1.9	4.3
ALASKA	199 182	641 735	13.6	71.4	756	11 523	2.7	62.9
ARIZONA	40 070	126 193	10.2	32.3	11 957	63 035	1.5	4.8
ARKANSAS	20 493	83 522	-2	-3.4	28 038	76 693	.9	27.2
CALIFORNIA	603 687	2 594 822	3.5	7.4	103 397	441 859	4.6	12.2
COLORADO	24 237	108 815	-6	-8.1	13 600	57 927	4.2	16.3
CONNECTICUT	33 870	248 984	1.2	4.6	12 277	76 324	-1.1	-5.2
DELAWARE	7 183	42 862	5.7	-12.7	6 597	24 126	-.8	.8
FLORIDA	68 965	377 503	1.6	15.4	67 549	270 708	.6	8.3
GEORGIA	52 194	239 867	.2	1.0	4 093	52 922	-.9	2.1
HAWAII	14 145	52 361	4.2	23.8	234	8 347	-.6	4.5
IDAHO	4 820	42 695	.2	7.8	10 135	37 904	3.4	-1.8
ILLINOIS	177 357	823 204	2.7	51.4	128 531	392 180	4.9	9.4
INDIANA	26 709	165 439	-7.7	6.6	14 630	97 129	-.6	1.8
IOWA	31 873	137 590	-.7	-3.0	15 272	138 780	.7	5.0
KANSAS	35 103	157 307	5.2	11.2	12 041	74 333	.7	4.0
KENTUCKY	36 140	161 945	2.0	2.4	5 752	55 814	-.4	6.8
LOUISIANA	57 220	259 134	3.9	23.1	21 165	56 165	11.9	4.7
MAINE	10 156	46 715	3.6	10.1	4 812	37 493	2.7	45.1
MARYLAND	40 841	168 038	1.3	12.6	5 147	87 817	.1	-2.4
MASSACHUSETTS	115 677	601 870	'13.1	'43.7	12 652	67 663	1.4	-3.0
MICHIGAN	212 336	910 732	-2.8	-8.9	16 263	259 948	-.7	-.4
MINNESOTA	78 016	373 701	-2.0	-1.0	31 269	142 567	1.8	11.3
MISSISSIPPI	18 681	64 210	3.1	9.3	4 088	31 441	3.2	20.4
MISSOURI	26 273	135 191	.1	.9	22 792	113 979	.5	1.2
MONTANA	6 027	46 027	2.3	26.4	4 662	23 622	-1.4	17.4
NEBRASKA	12 139	59 025	2.5	17.0	6 933	44 446	2.7	9.7
NEVADA	(X)	(X)	(X)	(X)	5 291	25 825	5.0	14.5
NEW HAMPSHIRE	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
NEW JERSEY	61 020	508 120	2.2	18.6	64 979	273 955	1.5	8.2
NEW MEXICO	19 414	52 289	'13.1	23.4	4 556	36 647	-1.5	6.6
NEW YORK	192 748	1 306 117	'8.6	'4.0	69 500	326 093	-.2	-2.2
NORTH CAROLINA	69 975	291 968	.1	5.9	10 650	138 237	.9	5.1
NORTH DAKOTA	11 994	38 093	4.8	12.1	1 746	26 378	-.9	2.8
OHIO	2 849	509 940	-.8	.9	97 116	269 336	22.7	10.6
OKLAHOMA	37 719	111 437	'24.0	'21.7	31 747	154 843	'13.4	23.8
OREGON	28 601	173 720	-2.1	-1.0	28 981	114 556	5.3	12.4
PENNSYLVANIA	107 410	877 612	1.8	2.0	71 983	358 234	9.3	10.2
RHODE ISLAND	7 964	54 390	1.4	3.5	1 328	18 384	-.4	-1.2
SOUTH CAROLINA	39 996	154 873	.9	5.1	3 521	35 689	4.7	.4
SOUTH DAKOTA	93	3 115	-5.4	10.4	993	16 876	-.3	4.2
TENNESSEE	45 526	199 063	.4	4.1	16 718	104 306	1.2	1.2
TEXAS	(X)	(X)	(X)	(X)	79 950	328 798	2.9	15.0
UTAH	3 540	39 463	-2.3	6.4	4 062	20 887	2.0	8.8
VERMONT	5 884	22 689	1.2	-9.3	3 956	21 701	.8	2.9
VIRGINIA	41 343	192 891	-.5	-2.4	26 082	111 183	1.0	-.5
WASHINGTON	(X)	(X)	(X)	(X)	18 736	90 889	-.3	4.3
WEST VIRGINIA	3 633	30 504	'7.2	'20.2	13 537	48 002	-1.0	-1.1
WISCONSIN	64 667	295 523	-5.1	-12.4	22 512	108 311	-.2	4.6
WYOMING	(X)	(X)	(X)	(X)	6 202	30 243	-.8	-6.5
EXHIBIT: DISTRICT OF COLUMBIA ²	12 405	66 049	-4.6	-6.2	1 289	17 112	-.9	-6.8

Note: National totals include preliminary estimates for States where data are not available.

- Represents zero or rounds to zero.

NA Not available.

X Not applicable.

¹Includes amounts not separately detailed.²The totals include amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 1.

*Reflects change in collection cycle.

*Reflects, in part, increased tax liability due to decreased property tax credits.

*Portion of tax is being held in suspense fund pending adjudication.

*Data estimated; actual figures are unavailable.

APPENDIX A

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 4 of this report.

ALABAMA

Motor fuel sales tax. Tax rate increased from 7 to 11 cents per gallon, effective August 1, 1980.

Tobacco product sales tax. Rate increases became effective July 29, 1980.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1980.

ALASKA

Individual income tax. Major tax credits, effective January 1, 1978, were superseded by a new law repealing the income tax effective retroactively to January 1, 1979.

Corporation net income tax. A new method of computing oil and gas corporate income was applicable January 1, 1978.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1979.

ARIZONA

General sales and gross receipts tax. Food products exempted from tax base effective July 1, 1980.

ARKANSAS

Motor fuel sales tax. Tax rate increased from 8.5 to 9.5 cents per gallon effective July 1, 1979.

Individual income tax. Effective January 1, 1980, withheld taxes were to be remitted monthly instead of quarterly.

Motor vehicle and operators' license tax. Registration fees increased effective July 1, 1979.

CALIFORNIA

Corporation net income tax. Tax rates increased applicable starting with 1980 fiscal year.

COLORADO

General sales and gross receipts tax. Food products exempted from tax base effective July 1, 1980.

Individual income tax. Credits were allowed for 10 percent of 1979 tax liability and 20 percent of 1980 tax liability.

CONNECTICUT

General sales and gross receipts tax. Tax rate increased from 7.0 to 7.5 percent effective July 1, 1980.

DELAWARE

Individual income tax. Tax rates were lowered slightly applicable January 1, 1979.

GEORGIA

General sales and gross receipts tax and motor fuel sales tax. Motor fuels exempted from 3 percent general sales tax, but new 3 percent motor fuels tax levied in addition to regular motor fuels tax of 7.5 cents per gallon effective July 1, 1979.

ILLINOIS

General sales and gross receipts tax. Tax rate on food and drugs reduced from 4 to 3 percent effective January 1, 1980.

Corporation net income tax. Tax rate increased from 4.0 to 6.85 percent effective July 1, 1979.

INDIANA

Motor fuel sales tax. Tax rate increased from 8 to 8.5 cents per gallon, effective July 1, 1980.

Individual income tax. Rates reduced slightly effective January 1, 1980, and 15 percent credit on 1979 tax liability allowed.

IOWA

Motor fuel sales tax. Tax rate increased from 8.5 to 10 cents per gallon effective July 1, 1979.

Individual income tax. Changes affecting collections applicable to the 1979 tax year included increases in deductions and personal exemption credits, and indexing of tax brackets.

KANSAS

Individual income tax. A moratorium on withheld taxes was in effect for the month of November 1979.

LOUISIANA

Individual income tax. Tax rates lowered, applicable January 1, 1980.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MARYLAND

Tobacco product sales tax. Rate increases became effective July 1, 1980.

MASSACHUSETTS

Motor fuel sales tax. Tax rate increased from 8.5 to 10 cents per gallon, effective August 1, 1980.

MINNESOTA

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective May 1, 1980.

Individual income tax. Tax brackets were indexed and various tax credits increased applicable January 1, 1979.

MONTANA

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective July 1, 1979.

Individual income tax. Standard deduction and personal income tax exemptions increased applicable January 1, 1979. A moratorium on withheld taxes was in effect for the month of September 1979.

NEBRASKA

Motor fuel sales tax. Tax rate increased from 9.5 to 10.5 cents per gallon effective June 1, 1979.

Alcoholic beverage sales tax. Rate increases became effective September 1, 1979.

Individual income tax. Tax rate is a percentage of adjusted Federal income tax liability. Recent rate changes and applicable dates were: January 1, 1979, from 16 to 18 percent; and January 1, 1980 to 17 percent. In addition there was a moratorium on withheld taxes in effect for the month of December 1979.

Corporation net income tax. Tax rates increased applicable January 1, 1979 and decreased applicable January 1, 1980.

NEVADA

General sales and gross receipts tax. Food products exempted from tax base effective July 1, 1979.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 10 to 11 cents per gallon effective July 1, 1979.

NEW JERSEY

Corporation net income tax. Tax rate increased from 7.5 to 9.0 percent effective January 1, 1980.

NEW MEXICO

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon, effective July 1, 1980.

NORTH DAKOTA

Tobacco product sales tax. Rate increases became effective July 1, 1979.

OHIO

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1980.

OKLAHOMA

Tobacco product sales tax. Rate increases became effective July 1, 1979.

OREGON

Individual income tax. A credit equal to 9 percent of tax liability was made applicable to income earned in 1978 calendar year.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

PENNSYLVANIA

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 4, 1979.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective September 1, 1979.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1979.

SOUTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective April 1, 1980; tax rate on food products remains at 4 percent.

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective May 1, 1979, and from 9 to 12 cents per gallon effective April 1, 1980.

Tobacco product sales tax. Rate increases became effective July 1, 1979.

UTAH

Tobacco product sales tax. Rate increases became effective July 1, 1979.

VERMONT

Individual income tax. Tax rate is a percentage of adjusted Federal income tax liability. Effective January 1, 1979 rate was reduced from 25 to 23 percent, but was increased again to 25 percent effective January 1, 1980.

VIRGINIA

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 1, 1980.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 11 to 12 cents per gallon effective July 1, 1979.

WEST VIRGINIA

General sales and gross receipts tax. Food products exemption to be phased in over a 2 year period, with the rate dropping from 3 to 2 percent on July 1, 1979, to 1 percent on July 1, 1980, and zero on July 1, 1981.

WISCONSIN

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon, effective May 1, 1980.

Individual income tax. Numerous changes were applicable to 1979 tax year including tax bracket and rate adjustments, and increases in credits and deductions. In addition, there was a moratorium on withheld taxes in effect for the months of May and June 1979.

APPENDIX B

Seasonal Factors for Tax Collections, Third Quarter 1980 and Prior Periods

Period	Level of tax-imposing government		Type of tax						
	State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS									
1980:									
3D QUARTER	93.2	87.2	84.0	97.0	103.3	97.0	77.5	77.5	92.0
2D QUARTER	112.4	85.7	84.6	100.0	99.7	109.2	139.9	111.9	119.0
1ST QUARTER	101.3	93.2	93.8	104.4	96.4	94.7	109.3	135.6	100.3
1979:									
4TH QUARTER	93.2	134.1	137.7	98.6	100.5	99.3	73.4	75.1	88.8
3D QUARTER	93.1	86.9	83.6	97.0	103.4	96.7	77.5	77.5	91.9
2D QUARTER	112.4	85.9	85.0	100.1	99.8	109.4	139.7	111.4	119.1
1ST QUARTER	101.4	93.2	93.4	104.3	96.1	94.8	109.5	136.6	100.3
1978:									
4TH QUARTER	93.2	134.2	138.2	98.6	100.5	99.3	73.5	74.4	88.7
3D QUARTER	92.9	86.5	83.1	96.9	103.7	96.1	77.2	77.6	91.7
2D QUARTER	112.6	86.7	85.7	100.4	100.0	109.8	139.8	110.5	119.5
1ST QUARTER	101.5	93.0	92.5	104.0	95.5	95.0	109.5	138.8	100.2
1977:									
4TH QUARTER	93.1	134.3	138.7	98.7	100.5	99.2	73.6	72.9	88.5
3D QUARTER	92.6	86.2	82.9	96.9	104.0	95.5	76.7	77.9	91.4
2D QUARTER	112.9	86.8	86.4	100.8	100.4	110.4	140.3	108.7	120.3
1ST QUARTER	101.6	92.5	91.1	103.5	94.8	95.2	109.2	142.2	100.1
1976:									
4TH QUARTER	93.0	134.5	139.7	98.7	100.7	98.9	74.0	71.2	88.2
3D QUARTER	92.1	86.0	83.2	96.8	104.4	94.8	75.9	77.6	90.8
2D QUARTER	113.2	87.5	86.5	101.3	100.7	111.0	141.3	107.4	121.0
1ST QUARTER	101.9	92.1	89.4	102.9	94.1	95.9	108.8	145.8	100.3
1975:									
4TH QUARTER	92.8	134.4	140.5	99.0	100.7	98.2	74.2	69.3	87.9
3D QUARTER	91.6	86.3	83.7	96.7	104.6	94.1	74.9	76.9	89.7
2D QUARTER	113.7	87.7	86.6	101.9	100.9	112.1	142.8	106.4	122.5
1ST QUARTER	102.3	90.6	88.2	102.3	93.6	96.4	108.4	149.5	100.5

Note: The adjustment factors shown in this table have been developed from unadjusted data collected in this survey from the first quarter of 1970 to third quarter 1980. The adjustment factors reflect the elimination of seasonal variation only. See text. Adjusted tax collections in table 2 are derived by dividing these factors (expressed as ratios) into the unadjusted data for the tax grouping shown above. The figure for total tax collections, adjusted, was derived by summing the adjusted data for the individual types of taxes.